

Conduct Audit Heading wise Checkpoints Report

Client Name: Cust2

Audit No: CUST0002/AUD/25/00024 - Statutory Audit ICAI Template

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Ratios	Have the following ratios been disclosed: Note: The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the	Mandatory: Yes Test Result: Yes Annexure: Yes	Workpaper Ref: Share Capital Comments: Remarks By: Partner1 On: 08/01/2025 16:23:15
2	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Ratios	Have the following ratios been disclosed: a. Current Ratio	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Share Capital Comments: By: User-Admin On: 07/26/2025 18:25:04
3	Schedule III - Statement of Profit and Loss Checklist - Expenses	Is disclosure made on face of the Statement of Profit and Loss by classifying expenses into: a. Cost of materials consumed	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Cash and Bank Comments: Remarks By: Reviewer1 On: 07/06/2025 19:43:17
4	Schedule III - Statement of Profit and Loss Checklist - Expenses	b. Purchases of stock-in-trade	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Cash and Bank Comments: Remarks By: Reviewer1 On: 07/06/2025 19:43:27
5	Schedule III - Statement of Profit and Loss Checklist - Expenses	c. Changes in inventories of finished goods, stock in trade and Work-in-progress	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Cash and Bank Comments: Remarks By: Reviewer1 On: 07/06/2025 19:43:40